

BUSINESS NAME \_\_\_\_\_

LICENSE NUMBER

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PIN **Enter PIN on Telefile**

THIS WORKSHEET MUST BE COMPLETED PRIOR TO FILING THE NH MEALS &amp; RENTALS RETURN

For the month of

January

February

March

April

May

Filing due date

02/15/2002

03/15/2002

04/15/2002

05/15/2002

06/17/2002

**RECEIPTS FROM MEALS AND BEVERAGES**

1	Tax Excluded Receipts					
2	Meals Tax @ 8% (Line 1 multiplied by .08)					
3	Tax Included Receipts					
4	Meals Tax @ 7.41% (Line 3 multiplied by .0741)					
5	<b>TOTAL MEALS TAX</b> (Line 2 plus Line 4)					

**RECEIPTS FROM RENTALS**

6	Room Rental Receipts					
7	Permanent Resident Receipts					
8	Taxable Room Rental Receipts Line 6 minus Line 7					
9	<b>TOTAL ROOM RENTAL TAX</b> Circle rate used. Line 8 multiplied by .08 or .0741.					
10	Motor Vehicle Rental Receipts					
11	<b>TOTAL MOTOR VEHICLE RENTAL TAX.</b> Circle rate used. Line 10 x rate, .08 if tax excluded, .0741 if tax included. Round to nearest dollar.					
12	<b>TOTAL TAX</b> (Line 5 plus Line 9 plus Line 11)					

**ADDITIONS AND DEDUCTIONS**

13	Commission (Line 12 multiplied by .03) See 3% commission requirement on page 10					
14	Advanced Payment or Credit Memo					
15	<b>TOTAL DEDUCTIONS</b> (Line 13 plus Line 14)					
16	Interest (See instructions)					
17	Penalty for Failure to Pay (See instructions)					
18	Penalty for Failure to File (See instructions)					
19	<b>TOTAL ADDITIONS</b> (Sum of Lines 16, 17 & 18)					
20	<b>TOTAL PAYMENT DUE</b> (Line 12 minus Line 15 plus Line 19)					

**Payment authorized on Line 20 will be debited from your account the next business day after the filing due date**

21	<b>TAX EXEMPT MEALS &amp; RENTALS RECEIPTS</b> (See instructions)					
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January

February

March

April

May

THE TELEFILE SYSTEM WILL PROVIDE A 10 DIGIT CONFIRMATION NUMBER TO VERIFY THE

22 **CONFIRMATION NUMBER**

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Telefile Telephone Number (603) 271-1000

AND MUST BE RETAINED FOR THREE YEARS FROM THE DUE DATE OF THE TAX OR THE DATE THE RETURN IS FILED WHICHEVER IS LATER.

June	July	August	September	October	November	December	TOTAL
07/15/2002	08/15/2002	09/16/2002	10/15/2002	11/15/2002	12/16/2002	01/15/2003	2002

RECEIPTS FROM MEALS AND BEVERAGES

1							
2							
3							
4							
5							

RECEIPTS FROM RENTALS

6							
7							
8							
9							
10							
11							
12							

ADDITIONS AND DEDUCTIONS

13							
14							
15							
16							
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20							

above if the return is timely filed and on the next business day following the date the return was filed for late filed return.

21							
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June	July	August	September	October	November	December	2002
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TRANSACTION. PLEASE ENTER THE NUMBER IN THE APPROPRIATE SPACE BELOW.

22							
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**MEALS & RENTALS TAX WORKSHEET**

LINE-BY-LINE INSTRUCTIONS

Prior to filing a return, all licensed operators must complete the WORKSHEET found in this booklet on pages 6 and 7. This worksheet will provide an historical record of the Meals & Rentals Tax reported by your business each month during the year 2002. The worksheet is to be maintained with your records for three (3) years from the due date of tax or date the return is filed, whichever is later.

The shaded lines on this instruction page and those found on the Meals & Rentals Tax worksheet are the **ONLY** entries which the Telefile system will request you to enter or verify when filing your return.

Enter **ONLY** the requested items. **DO NOT ENTER YOUR GROSS SALES RECEIPTS ON TELEFILE.** If you have questions regarding these entries, call (603) 271-3701.

ENTER your business name on the line in the upper left corner of the worksheet.

ENTER your six (6) digit Meals & Rentals Tax license number in the block located in the upper left corner of the worksheet.

**DO NOT ENTER** your personal identification number (PIN) on the worksheet. The PIN is necessary for filing your return on the TELEFILE and/or the PCFILE system: however, this number should not be disclosed to anyone **except** those persons specifically authorized to act on your behalf.

**Receipts from Meals & Beverages**

<b>LINE 1</b>	Enter the net receipts/net sales for the period, (excluding tax).
<b>LINE 2</b>	Multiply Line 1 x .08 and Enter on Line 2.
<b>LINE 3</b>	Enter the gross receipts/gross sales for the period, (including tax).
<b>LINE 4</b>	Multiply Line 3 x .0741 and Enter on Line 4.
<b>LINE 5</b>	Enter the TOTAL MEALS TAX, Line 2 plus Line 4. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY.</b>

**Receipts from Rentals**

<b>LINE 6</b>	Enter the total room rental receipts.
<b>LINE 7</b>	Enter permanent resident receipts. (Receipts received from occupants having greater than 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)
<b>LINE 8</b>	Enter the taxable room rental receipts, Line 6 minus Line 7.
<b>LINE 9</b>	Enter the TOTAL ROOM RENTAL TAX. Circle the rate which applies. Line 8 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY.</b>
<b>LINE 10</b>	Enter the total motor vehicle rental receipts.
<b>LINE 11</b>	Enter the TOTAL MOTOR VEHICLE RENTAL TAX. Circle the rate which applies. Line 10 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY.</b>
<b>LINE 12</b>	Enter the total amount of tax, Line 5 plus Line 9 plus Line 11.  NOTE: Taxpayers who substantially understate their tax on Line 12 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (Line 12) or \$5,000.

**Additions and Deductions**

Commission of 3% may be taken by operators who timely file in accordance with RSA 78-A:8. Commission MAY NOT be deducted by an operator not meeting the requirements of RSA 78-A:7. (See 3% Commission Requirements on page 10.)

<b>Deductions:</b>	
<b>LINE 13</b>	Multiply Line 12 x .03 and Enter total on Line 13.
<b>LINE 14</b>	Enter payments made in advance of the due date for the current tax period or for any Credit Memo you have received from the Department.
<b>LINE 15</b>	Enter total deductions, Line 13 plus Line 14.

**MEALS & RENTALS TAX WORKSHEET**

LINE-BY-LINE INSTRUCTIONS (continued)

<p><b>Additions:</b></p> <p><b>LINE 16</b></p>	<p>Tax due not timely paid shall have interest at a rate of 9% per annum for returns due in the year 2002. The interest is calculated on the balance of tax due from the original due date to the date paid.</p> <p><b>Multiply</b> the Total Tax by the number of days late x .000247. <b>Enter</b> this amount on Line 16.</p> <p><b>Example: To calculate interest on a return 15 days late with a tax due of \$500, see below.</b>  <math>\\$500 \text{ tax} \times 15 \text{ days late} \times .000247 = \\$1.85 \text{ interest due}</math></p>																								
<p><b>LINE 17</b></p>	<p>Tax due not timely paid may have a penalty for failure to pay imposed. A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p><b>Multiply</b> the Total Tax by 10% and <b>Enter</b> on Line 17.</p> <p><b>Example: To calculate the 10% penalty for failure to pay on \$500 tax, see below.</b>  <math>\\$500 \times .10 \text{ penalty for failure to pay} = \\$50 \text{ penalty due}</math></p>																								
<p><b>LINE 18</b></p>	<p>A taxpayer failing to timely file a complete return may be subject to a penalty for failure to file equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of the tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.</p> <p><b>Multiply</b> the Total Tax by the percentage which applies and <b>Enter</b> the penalty for failure to file on Line 18.</p> <p><b>Example: To calculate the penalty for failure to file, see below.</b></p> <table border="0"> <thead> <tr> <th><u>Tax is:</u></th> <th><u>Due date:</u></th> <th><u>When filed:</u></th> <th><u>Failure to file penalty due:</u></th> </tr> </thead> <tbody> <tr> <td>\$500</td> <td>1/15</td> <td>1/16 - 2/15</td> <td>\$ 25 (tax x 5%) or \$10 whichever is greater</td> </tr> <tr> <td>\$500</td> <td>1/15</td> <td>2/16 - 3/15*</td> <td>\$ 50 (tax x 10%) or \$20 whichever is greater</td> </tr> <tr> <td>\$500</td> <td>1/15</td> <td>3/16 - 4/15</td> <td>\$ 75 (tax x 15%) or \$30 whichever is greater</td> </tr> <tr> <td>\$500</td> <td>1/15</td> <td>4/16 - 5/15</td> <td>\$100 (tax x 20%) or \$40 whichever is greater</td> </tr> <tr> <td>\$500</td> <td>1/15</td> <td>on or after 5/16</td> <td>\$125 (tax x 25%) or \$50 whichever is greater</td> </tr> </tbody> </table> <p>* If the return is due on 1/15 and filed on 2/16, the penalty is calculated at 10%: 5% for the first month, (1/16-2/15) and 5% for the part thereof of the second month, (2/16)</p>	<u>Tax is:</u>	<u>Due date:</u>	<u>When filed:</u>	<u>Failure to file penalty due:</u>	\$500	1/15	1/16 - 2/15	\$ 25 (tax x 5%) or \$10 whichever is greater	\$500	1/15	2/16 - 3/15*	\$ 50 (tax x 10%) or \$20 whichever is greater	\$500	1/15	3/16 - 4/15	\$ 75 (tax x 15%) or \$30 whichever is greater	\$500	1/15	4/16 - 5/15	\$100 (tax x 20%) or \$40 whichever is greater	\$500	1/15	on or after 5/16	\$125 (tax x 25%) or \$50 whichever is greater
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<p><b>LINE 19</b></p>	<p><b>Enter</b> the sum of Lines 16, 17 and 18.</p> <p><b>Enter</b> the TOTAL PAYMENT DUE, Line 12 minus Line 15 plus Line 19. Round to the nearest dollar and <b>ENTER WHOLE DOLLARS ONLY</b>. The amount entered here is the amount to be deducted from the account you have authorized for this purpose.</p>																								
<p><b>LINE 20</b></p>	<p><b>NOTE:</b> For operators filing a paper return, Form DP-14, enclose a check payable to the State of NH for the amount shown on Line 20. If less than \$1.00 do not pay but still file the return.</p>																								
	<p>Electronic returns filed timely will have the payment, on Line 20, deducted from their account the next business day AFTER THE RETURN DUE DATE (commonly on the 16th of the month).</p> <p>Electronic payment for late filed returns will be deducted the NEXT BUSINESS DAY following the day the return was filed.</p>																								
<p><b>LINE 21</b></p>	<p><b>Enter</b> the total Meals &amp; Rentals receipts which are exempt from tax. As an example, federal, New Hampshire state and New Hampshire municipal employees on government business and having the proper documentation may be exempt from the payment of this tax. For further clarification, contact the Department at (603) 271-3400.</p>																								
<p><b>LINE 22</b></p>	<p>Electronic filers should enter the 10 digit confirmation number assigned by the Telefile System at the conclusion of your filing. This number is an important record of your Telefile transaction and will be requested should any research of your electronic filing be required. Enter this number on your worksheet in the block under the corresponding tax period. PCFILER's should print a copy of their completed transaction prior to exiting the PCFILE to maintain a record of their transaction and confirmation number.</p>																								

**3% COMMISSION REQUIREMENT**

Per RSA 78-A:7, III operators are permitted to take a commission equal to 3% of the tax due if they meet all of the following requirements: (1) keep the prescribed records (see above), (2) file the return timely, (3) pay the tax due timely and (4) have no outstanding prior balance due for tax, interest and/or penalties and (5) follow the appropriate method of filing.

Meals & Rentals Tax operators may elect to file paper returns rather than file electronically; however, this election will result in the loss of the 3% commission, if gross receipts were equal to or greater than \$25,000 in the prior calendar year.

**WORKSHEET SAMPLE**

*For example, if in January, your income and tax are as follows, then you would fill in the worksheet as indicated below, using **WHOLE DOLLARS ONLY**.*

**RECEIPTS FROM MEALS AND BEVERAGES**

	Income	January	<b>NOTE</b> TELEFILE users will enter Lines 5, 9, 11 and 20 on the Telefile system.
1 Tax Excluded Receipts.....	\$27,000.00	27,000	
2 Meals Tax at 8% (Line 1 multiplied by .08).....		2,160	
3 Tax Included Receipts.....	\$14,000.00	14,000	
4 Meals Tax at 7.41% (Line 3 multiplied by .0741).....		1,037	
5 Total Meals Tax (Line 2 plus Line 4).....			3,197

**RECEIPTS FROM RENTALS**

6 Room Rental Receipts.....	\$10,100.00	10,100	
7 Permanent Resident Receipts .....	\$100.00	100	
8 Taxable Room Rental Receipts (Line 6 minus Line 7).....		10,000	
9 Total Room Rental Tax (Multiply Line 8 by .08 or .0741. Circle rate used).....			800
10 Motor Vehicle Rental Receipts.....	\$5,000.00	5,000	
11 Total Motor Vehicle Rental Tax (Multiply Line 10 by .08 or .0741. Circle rate used).....			400
12 Total Tax (Line 5 plus Line 9 plus Line 11).....		4,397	

**ADDITIONS AND DEDUCTIONS**

13 Commission (Line 12 multiplied by .03. See 3% Commission Requirement above).....	132	
14 Advanced Payment or Credit Memo.....	0	
15 Total Deductions (Line 13 plus Line 14).....	132	
16 Interest (See instructions).....	0	
17 Penalty for Failure to Pay (See instructions).....	0	
18 Penalty for Failure to File (See instructions).....	0	
19 Total Additions (Sum of Lines 16, 17 & 18).....	0	
20 Total Payment Due (Line 12 minus Line 15 plus Line 19) Make check payable to State of New Hampshire.....		4,265
21 Tax Exempt Meals & Rentals Receipts (e.g. federal, state & local government employees).....	0	

22 Confirmation Number 1 1 1 1 1  
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**RECORD KEEPING REQUIREMENTS**

All Meals & Rentals Tax operators are required to keep sufficient records to substantiate their reported receipts. These records must include properly dated source documents, and the summary documents used to calculate the tax due. As required by Rev. 706.01, operators must maintain for a minimum of three (3) years, all records including the Meals & Rentals Tax worksheet or a hard copy of the PCFILING, guest checks/registration cards, cash receipts/sales journal, cash disbursement/purchases journal, general ledger, payroll records, cash register tapes, bank records and any other source documents required to support entries in an accounting record as either taxable or non-taxable sales. Operators whose sales include non-taxable items must keep adequate records to substantiate non-taxable sales or all sales will be considered taxable. [Rev. 706.01]

**FAILURE TO MAINTAIN ADEQUATE RECORDS**

Failure to keep adequate records may result in the loss of any 3% commissions taken, the assessment of a 10%, 25% or 50% penalty on any additional tax due and/or the suspension/revocation of their operator's license.